

**EXHIBIT B**

# Ballard Spahr LLP

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TAX IDENTIFICATION NO. 23-0382195

Invoice Date: August 9, 2019  
Invoice No.: 20190801209

Paul E. Harner  
1675 Broadway  
New York, NY 10019

Client: Sears Fee Examiner (071820.03)  
Matter: Fee and Expense Review and Reporting (00317415)

FOR PROFESSIONAL SERVICES RENDERED through July 31, 2019

## INVOICE SUMMARY

### FEES

Fee and Expense Review and Reporting (00317415)	\$77,138.00
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Total Current Charges	<hr/> \$77,138.00
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<b>TOTAL AMOUNT DUE</b>	<hr/> <b>\$77,138.00</b> <hr/>
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**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
<b>B160 - Fee/Employment Applications</b>					
McClamb,C.D.	07/08/19	Edits to first joint monthly fee application	445.00	1.30	578.50
Daluz,T.M.	07/08/19	Attend to fee application issues	895.00	0.50	447.50
Daluz,T.M.	07/09/19	Review and revise the fee application	895.00	0.50	447.50
McClamb,C.D.	07/09/19	Review and edit first monthly joint fee application	445.00	0.80	356.00
Maddox,M.	07/10/19	Prep fee application for filing	270.00	0.50	135.00
McClamb,C.D.	07/10/19	Edits to fee application	445.00	0.80	356.00
Daluz,T.M.	07/11/19	Finalize fee application for filing	895.00	0.30	268.50
McClamb,C.D.	07/11/19	Edits to first monthly fee application	445.00	0.20	89.00
McClamb,C.D.	07/11/19	Prepare, file and arrange service of fee statement	445.00	0.40	178.00
Maddox,M.	07/15/19	Review docket for as filed Ballard fee application	270.00	0.10	27.00
Daluz,T.M.	07/16/19	Attend to fee app issues.	895.00	0.50	447.50
Daluz,T.M.	07/18/19	Attend to fee app issues.	895.00	1.00	895.00
McClamb,C.D.	07/22/19	Emails with T. Daluz re: preparation of fee application	445.00	0.20	89.00
Daluz,T.M.	07/22/19	Attend to fee application issues.	895.00	0.40	358.00
McClamb,C.D.	07/24/19	Confer with M. Maddox re: preparation of fee application	445.00	0.20	89.00
McClamb,C.D.	07/25/19	Emails with M. Maddox re: fee application	445.00	0.30	133.50
Maddox,M.	07/25/19	Draft Second Monthly fee application; E-mails with T. Daluz and C. McClamb re: fee application draft	270.00	1.00	270.00
Maddox,M.	07/25/19	Attend to June fee application	270.00	0.10	27.00

**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Maddox,M.	07/25/19	Research regarding fee CNO process	270.00	0.20	54.00
McClamb,C.D.	07/26/19	Emails with T. Daluz and M. Maddox re: preparation of fee application	445.00	0.20	89.00
Daluz,T.M.	07/26/19	Revise fee application.	895.00	0.60	537.00
McClamb,C.D.	07/30/19	Emails with P. Harner re: fee application	445.00	0.20	89.00
Daluz,T.M.	07/30/19	Review and revise fee application.	895.00	1.00	895.00
<b>Total B160</b>				<b>11.30</b>	<b>\$6,856.00</b>

**B170 - Fee/Employment Objections**

McClamb,C.D.	07/01/19	Emails with review team re: review logistics	445.00	0.30	133.50
McClamb,C.D.	07/04/19	Review and categorize applicant task codes for uniform sorting	445.00	1.00	445.00
McClamb,C.D.	07/06/19	Draft instructions for fee review team	445.00	1.50	667.50
McClamb,C.D.	07/07/19	Draft instructions for fee review team	445.00	2.50	1,112.50
Jimenez,C.	07/08/19	Review fee examiner guidelines and examples	365.00	1.10	401.50
McClamb,C.D.	07/08/19	Draft instructions for fee review team	445.00	4.00	1,780.00
McClamb,C.D.	07/09/19	Draft instructions for fee review team	445.00	4.00	1,780.00
Maddox,M.	07/09/19	Review docket and retrieve retention applications and orders for all estate professionals	270.00	2.00	540.00
Neitzel,K.N.	07/09/19	Prepare Alvarez & Marsal fee data to be imported into Relativity workspace for attorney review	350.00	1.60	560.00
McClamb,C.D.	07/09/19	Review and categorize professionals' task codes for uniformity	445.00	1.00	445.00
Daluz,T.M.	07/11/19	Prepare for call with VP Harner & V Marriott	895.00	0.20	179.00

**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Marriott, III,V.J.	07/12/19	Conference re: review protocol	985.00	0.50	492.50
McClamb,C.D.	07/12/19	Emails with fee review team re: fee review procedures	445.00	0.30	133.50
Marriott, III,V.J.	07/12/19	Review and revise protocol	985.00	0.50	492.50
Daluz,T.M.	07/12/19	Attend to assignment and review protocol	895.00	1.00	895.00
Daluz,T.M.	07/12/19	Conference call with P. Harner and V. Marriott re: protocol	895.00	0.50	447.50
Daluz,T.M.	07/12/19	Review and revise protocol	895.00	0.50	447.50
Jimenez,C.	07/15/19	Review order authorizing independent fee examiner	365.00	0.30	109.50
Jimenez,C.	07/15/19	Comments on USTP guidelines	365.00	0.30	109.50
Jimenez,C.	07/15/19	Order authorizing procedures for interim compensation	365.00	0.30	109.50
McClamb,C.D.	07/15/19	Emails with T. Daluz re: scheduling conference call with review team	445.00	0.10	44.50
Greenfield,M.G.	07/16/19	Review of assignment chart and fee review instructions	445.00	0.50	222.50
Pollard,C.P.	07/16/19	Revise review choices per request (.2); review and revise review instructions (.8)	310.00	1.00	310.00
McClamb,C.D.	07/16/19	Emails with fee examiner review team re: fee review instructions and meeting	445.00	0.70	311.50
Daluz,T.M.	07/16/19	Revise protocol.	895.00	0.30	268.50
McClamb,C.D.	07/16/19	Edits to fee review instructions	445.00	0.60	267.00
Daluz,T.M.	07/16/19	Team correspondence.	895.00	0.20	179.00
McClamb,C.D.	07/16/19	Emails with C. Pollard re: changes to fee review instructions and process	445.00	0.20	89.00
McClamb,C.D.	07/16/19	Emails with T. Daluz, P. Harner and V. Marriott re: fee review instructions and conference call	445.00	0.40	178.00

**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Daluz,T.M.	07/17/19	Team correspondence regarding protocol.	895.00	0.30	268.50
McClamb,C.D.	07/17/19	Emails with review team re: conference call	445.00	0.80	356.00
Jimenez,C.	07/18/19	Meeting w/ P. Harner, T. Daluz, and V. Marriott to discuss review protocols	365.00	0.20	73.00
Pollard,C.P.	07/18/19	Set up Document View for "Vague time entry" review	310.00	0.10	31.00
Neitzel,K.N.	07/18/19	Confer with C. Pollard to update fee review views in Relativity to filter data by date for initial review	350.00	0.40	140.00
Neitzel,K.N.	07/18/19	Telephone conference with legal team re: initial plan for fee review	350.00	0.30	105.00
McClamb,C.D.	07/18/19	Conference call with fee review team re: review procedures	445.00	0.30	133.50
McClamb,C.D.	07/18/19	Emails with C. Pollard re: fee review process	445.00	0.20	89.00
Daluz,T.M.	07/18/19	Participate in team call regarding protocol and assignments.	895.00	0.50	447.50
McClamb,C.D.	07/18/19	Email to M. Salah re: documents necessary for fee review	445.00	0.20	89.00
McClamb,C.D.	07/18/19	Email to P. Harner re: documents necessary for fee review	445.00	0.20	89.00
McClamb,C.D.	07/18/19	Email to T. Daluz re: documents necessary for fee review	445.00	0.20	89.00
McClamb,C.D.	07/18/19	Email to C. Jimenez re: documents necessary for fee review	445.00	0.20	89.00
McClamb,C.D.	07/18/19	Email to M. Greenfield re: documents necessary for fee review	445.00	0.20	89.00
McClamb,C.D.	07/18/19	Email to V. Marriott re: documents necessary for fee review	445.00	0.20	89.00

**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
McClamb,C.D.	07/18/19	Email to B. Kearney re: documents necessary for fee review	445.00	0.20	89.00
Pollard,C.P.	07/18/19	Call with legal team (Harner, Marriott, Daluz, Greenfield, Jimenez, Summers and Neitzel) re: review timing, workflow	310.00	0.30	93.00
Pollard,C.P.	07/18/19	Review and revise review instructions (update screenshots, add "Vague Time Entries instructions)	310.00	0.60	186.00
Pollard,C.P.	07/18/19	Call with K. Neitzel re: adjustments to views and coding layout for review workflow	310.00	0.30	93.00
Marriott, III,V.J.	07/18/19	Call re: status of fee review protocol	985.00	0.50	492.50
Greenfield,M.G.	07/18/19	Call with Paul Harner, Vince Marriott, Tobey Daluz, and Chantelle McClamb regarding review of fee petitions	445.00	0.30	133.50
Greenfield,M.G.	07/18/19	Review of Akin retention application and order granting application	445.00	0.80	356.00
Greenfield,M.G.	07/18/19	Review of revised fee petition review instructions	445.00	0.50	222.50
Greenfield,M.G.	07/18/19	Review of time entries	445.00	1.00	445.00
Greenfield,M.G.	07/18/19	Emails with fee petition review team regarding initial review process	445.00	0.20	89.00
Salah,M.	07/18/19	Conference call with C. McClamb re: review instructions and fee application for first review.	415.00	0.30	124.50
McClamb,C.D.	07/18/19	Draft email summarizing fee review steps; emails circulating same	445.00	1.00	445.00
McClamb,C.D.	07/18/19	Phone call with M. Salah re: procedures for fee review	445.00	0.40	178.00
Greenfield,M.G.	07/19/19	Review of FTI application and Order granting application	445.00	0.90	400.50

**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Greenfield,M.G.	07/19/19	Review of fee petition time entries	445.00	1.00	445.00
Maddox,M.	07/19/19	Draft second monthly fee application	270.00	0.20	54.00
Maddox,M.	07/19/19	Meeting with C. McClamb re: 2nd monthly fee application	270.00	0.10	27.00
Salah,M.	07/19/19	Read retention applications for Deloitte Tax and Deloitte & Touche; updated protocol and review instructions.	415.00	1.90	788.50
Greenfield,M.G.	07/20/19	Review of fee petition orders, applications and guidelines for time entry review	445.00	1.10	489.50
McClamb,C.D.	07/22/19	Emails with T. Daluz re: preparation of monthly fee application	445.00	0.40	178.00
Greenfield,M.G.	07/22/19	Review of fee petition review instructions and applicable application and orders for FTI	445.00	0.70	311.50
Kearney,B.N.	07/22/19	Conduct review and tagging of timekeeping logged by Paul Weiss timekeepers during relevant billing period	335.00	1.30	435.50
Salah,M.	07/22/19	Review fee application for financial professionals.	415.00	2.10	871.50
Greenfield,M.G.	07/22/19	Review of fee petition time entries	445.00	3.80	1,691.00
Daluz,T.M.	07/22/19	Review Deloitte tax application summary.	895.00	0.60	537.00
McClamb,C.D.	07/23/19	Emails with fee review team re: status of review	445.00	0.30	133.50
McClamb,C.D.	07/23/19	Multiple emails with fee review team re: status of review	445.00	0.50	222.50
Daluz,T.M.	07/23/19	Conference call with M. Salah reviewing Deloitte tax fee application.	895.00	0.60	537.00
Salah,M.	07/23/19	Telephone call with T. Daluz to discuss and analyze preliminary issues observed during the review.	415.00	0.40	166.00



**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Kearney,B.N.	07/23/19	Conduct review of Paul, Weiss timekeeping entries re: Sears bankruptcy matter	335.00	3.60	1,206.00
Greenfield,M.G.	07/23/19	Review of fee petition time entries	445.00	6.10	2,714.50
Daluz,T.M.	07/24/19	Team correspondence regarding protocol.	895.00	0.20	179.00
Daluz,T.M.	07/24/19	Review fee applications in Relativity.	895.00	0.50	447.50
Jimenez,C.	07/24/19	Examine McAndrews, Held & Malloy, LTD fees and expenses for compliance w/ USTP guidelines	365.00	6.40	2,336.00
Kearney,B.N.	07/24/19	Continue review of Paul, Weiss timekeeping entries re: Sears bankruptcy matter	335.00	8.60	2,881.00
Pollard,C.P.	07/24/19	Prepare and add new view and dashboard tracking review status; report on addition to P. Harner, V. Marriott and T. Daluz	310.00	0.50	155.00
Greenfield,M.G.	07/24/19	Review fee petition time entries	445.00	4.70	2,091.50
Salah,M.	07/25/19	Review fee application for Deloitte Tax.	415.00	2.70	1,120.50
McClamb,C.D.	07/25/19	Phone call with C. Jimenez re: review issues	445.00	0.20	89.00
Marriott, III,V.J.	07/25/19	Review status of fee review	985.00	0.40	394.00
Pollard,C.P.	07/25/19	Prepare review status report (.1); identify records with "Fee Examined" tag but no "Reviewed" tag and updated coding, follow-up with reminder to associates (.2)	310.00	0.30	93.00
Greenfield,M.G.	07/25/19	Review of fee petition time entries	445.00	4.10	1,824.50
Kearney,B.N.	07/25/19	Continue review of Paul, Weiss timekeeping entries re: Sears bankruptcy matter	335.00	9.80	3,283.00
Salah,M.	07/26/19	Review fee application for Deloitte Tax.	415.00	1.30	539.50

**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
McClamb,C.D.	07/26/19	Emails with P. Harner. T. Daluz, and V. Marriott re: status of fee review	445.00	0.10	44.50
Marriott, III,V.J.	07/26/19	Check status of McDaniels fee review	985.00	0.50	492.50
Jimenez,C.	07/26/19	Conclude review of McAndrews Held & Malloy fees for compliance w/ United States Trustee Guidelines	365.00	3.80	1,387.00
Kearney,B.N.	07/26/19	Continue review of Paul, Weiss timekeeping entries re: Sears bankruptcy matter	335.00	6.00	2,010.00
Pollard,C.P.	07/26/19	Review: prepare review status report, send to legal team	310.00	0.10	31.00
Greenfield,M.G.	07/26/19	Call with T. Daluz regarding fee petition reviews and discussion of matter	445.00	0.40	178.00
Greenfield,M.G.	07/26/19	Review of fee petition time entries	445.00	2.50	1,112.50
Daluz,T.M.	07/26/19	Telephone call with M. Greenfield regarding FTI issues.	895.00	0.40	358.00
Kearney,B.N.	07/27/19	Complete review of Paul, Weiss timekeeping entries re: Sears bankruptcy matter	335.00	5.50	1,842.50
Kearney,B.N.	07/27/19	Conduct review of Weil Gotshal timekeeping entries re: Sears bankruptcy matter	335.00	5.10	1,708.50
Kearney,B.N.	07/28/19	Conduct review of Weil Gotshal timekeeping entries re: Sears bankruptcy matter	335.00	7.40	2,479.00
Jimenez,C.	07/29/19	Phone call w/ V. Marriott to discuss results of McAndrews fee review (.1); email V. Marriott summary of main issues w/ McAndrews time entries (.1)	365.00	0.20	73.00
Kearney,B.N.	07/29/19	Continue review of Weil Gotshal timekeeping entries re: Sears bankruptcy matter	335.00	10.20	3,417.00

**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Greenfield,M.G.	07/29/19	Review of fee petition time entries	445.00	2.60	1,157.00
McClamb,C.D.	07/29/19	Review U.S. Trustee Guidelines (.2), emails with V. Marriott re: same (.1)	445.00	0.30	133.50
Daluz,T.M.	07/29/19	Review flagged Deloitte fee application entries.	895.00	1.00	895.00
Marriott, III,V.J.	07/29/19	Review McAndrews time entries; conference with J. Jimenez re: same	985.00	1.10	1,083.50
Kearney,B.N.	07/30/19	Conference call with P. Harner to review issues in Paul Weiss fee application and refine review approach going forward	335.00	0.20	67.00
Kearney,B.N.	07/30/19	Continue review of Weil Gotshal timekeeping entries re: Sears bankruptcy matter	335.00	1.50	502.50
Kearney,B.N.	07/30/19	Do second-level review of Paul Weiss timekeeping entries re: Sears bankruptcy matter with particular attention to vague entries	335.00	8.20	2,747.00
Pollard,C.P.	07/30/19	Review: prepare review status report, send to legal team	310.00	0.20	62.00
Salah,M.	07/30/19	Review fee application for Deloitte Tax	415.00	0.50	207.50
Marriott, III,V.J.	07/30/19	Conference with client re: issues found in fee reviews	985.00	0.50	492.50
Kearney,B.N.	07/31/19	Continue review of Weil Gotshal timekeeping entries re: Sears bankruptcy matter	335.00	2.10	703.50
Pollard,C.P.	07/31/19	Review: prepare review status report, send to legal team	310.00	0.10	31.00
Kearney,B.N.	07/31/19	Do second-level review of Paul Weiss timekeeping entries re: Sears bankruptcy matter	335.00	5.30	1,775.50
Salah,M.	07/31/19	Review Deloitte Tax fee applications.	415.00	0.90	373.50

**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
<b>Total B170</b>				<b>170.10</b>	<b>\$70,282.00</b>
<b>Total Fees</b>				<b>181.40</b>	<b>77,138.00</b>

**PROFESSIONAL SERVICES SUMMARY**

<u>Name</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
<b>Task: B160 - Fee/Employment Applications</b>			
McClamb,C.D.	445.00	4.60	2,047.00
Maddox,M.	270.00	1.90	513.00
Daluz,T.M.	895.00	4.80	4,296.00
<b>Total Task: B160</b>		<b>11.30</b>	<b>\$6,856.00</b>
<b>Task: B170 - Fee/Employment Objections</b>			
Kearney,B.N.	335.00	74.80	25,058.00
McClamb,C.D.	445.00	22.50	10,012.50
Jimenez,C.	365.00	12.60	4,599.00
Pollard,C.P.	310.00	3.50	1,085.00
Neitzel,K.N.	350.00	2.30	805.00
Greenfield,M.G.	445.00	31.20	13,884.00
Maddox,M.	270.00	2.30	621.00
Salah,M.	415.00	10.10	4,191.50
Daluz,T.M.	895.00	6.80	6,086.00
Marriott, III,V.J.	985.00	4.00	3,940.00
<b>Total Task: B170</b>		<b>170.10</b>	<b>\$70,282.00</b>
<b>Total Fees</b>		<b>181.40</b>	<b>\$77,138.00</b>

**PROFESSIONAL SERVICES SUMMARY**

<u>Name</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Daluz,T.M.	895.00	11.60	10,382.00
Marriott, III,V.J.	985.00	4.00	3,940.00
Greenfield,M.G.	445.00	31.20	13,884.00
Jimenez,C.	365.00	12.60	4,599.00
Kearney,B.N.	335.00	74.80	25,058.00

<u>Name</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
McClamb,C.D.	445.00	27.10	12,059.50
Salah,M.	415.00	10.10	4,191.50
Neitzel,K.N.	350.00	2.30	805.00
Pollard,C.P.	310.00	3.50	1,085.00
Maddox,M.	270.00	4.20	1,134.00
<b>Total Fees</b>		<b>181.40</b>	<b>\$77,138.00</b>

**Total Current Charges:**

**\$77,138.00**